

**MI-1040X AMENDED MICHIGAN INCOME TAX RETURN**

Issued under authority of P.A. 281 of 1967.

1. Enter calendar year or ending date of fiscal year (mo./day/yr.) of this return..... **19** \_\_\_\_\_**IDENTIFICATION**

▶ <b>2.</b> Filer's First Name, Middle Initial and Last Name			▶ <b>3.</b> Filer's Social Security Number
If a Joint Return, Spouse's First Name, Middle Initial and Last Name			▶ <b>4.</b> Spouse's Social Security Number
Home Address (No., Street, P.O. Box or Rural Route)			Office Use
City or Town	State	ZIP Code	

5. Enter name and address on original return (if same as above, write "same.") If changing from separate to joint return, enter names and addresses used on original returns. (NOTE: you cannot change from joint to separate returns after the due date has passed for filing.)

<b>RESIDENCY STATUS</b>	Resident	Nonresident	Part-year Resident	Enter Dates:
6. On Original Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FROM: TO:
7. On This Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FROM: TO:
<b>FILING STATUS</b>	Single	Married - filing jointly	Married - filing separately	Enter Spouse's Name:
8. On Original Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. On This Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>EXEMPTIONS</b>	Federal exemptions		Michigan Special Exemptions	
10. On Original Return			(Explain on lines 43-46)	
11. On This Return				

<b>INCOME, ADDITIONS and DEDUCTIONS</b>	A. On Original Return	B. Net Change	C. Correct Amount
12. Adjusted gross income. Explain changes on line 47	12.		
13. Additions to adjusted gross income	13.		
14. Total income. Add lines 12 and 13	14.		
15. Subtractions from adjusted gross income	15.		
16. Balance. Subtract line 15 from line 14	16.		
17. Exemption allowance. Multiply number of exemptions by applicable amount (see instructions)	17.		
18. Taxable income. Subtract line 17 from line 16	18.		
19. Tax. Multiply line 18 by tax rate (see instructions)	19.		
20. Contributions made to CTF and Nongame Wildlife on original return	20.		
21. Add lines 19 and 20	21.		
<b>NONREFUNDABLE CREDITS</b>			
22. Headlee Amendment Refund (for 1995 only)	22.		
23. Income tax paid to Michigan cities credit	23.		
24. Medical care savings account credit (for tax years 1994-1996)	24.		
25. Public contributions credit	25.		
26. Community foundations credit	26.		
27. Homeless/food bank credit	27.		
28. Income tax paid to another state credit	28.		
29. College tuition and fees credit	29.		
30. Total nonrefundable credits. Add lines 22 through 29	30.		
31. Balance. Subtract line 30 from line 21. (If line 30 is greater than line 21, enter "NONE.")	31.		
<b>REFUNDABLE CREDITS and PAYMENTS</b>			
32. Homestead Property Tax Credit (attach MI-1040CR or MI-1040CR-2)	32.	▶ <b>32.</b>	
33. Home Heating Credit (attach MI-1040CR-7 for 1994 and prior years)	33.	▶ <b>33.</b>	
34. Farmland Preservation Tax Credit (attach MI-1040CR-5)	34.	▶ <b>34.</b>	
35. Michigan income tax withheld (if amending, attach state copy of W-2)	35.		
36. Michigan estimated tax, credit forward and extension payments	36.		
37. Amount paid with original return, plus additional tax paid after filing	37.		.00
38. Total credits and payments. Add lines 32 through 37 of column C	38.		.00

**REFUND or BALANCE DUE**

39. Refund, if any, shown on original return	39.	.00
40. Enter the difference between lines 38 and 39. (If a negative amount, see instructions.)	40.	.00
41. If line 31, column C, is greater than line 40, enter BALANCE DUE		
Include interest _____ and penalty _____ (if applicable; see instructions)	▶ <b>41.</b>	.00
42. If line 31, column C, is less than line 40, enter REFUND to be received	▶ <b>42.</b>	.00

**EXEMPTIONS.** Check a box for all that apply (see instructions).43. Exemptions claimed on your **original return**.

	You	Spouse
Federal exemption for self .....	<input type="checkbox"/>	<input type="checkbox"/>
Age 65 or older .....	<input type="checkbox"/>	<input type="checkbox"/>
Deaf .....	<input type="checkbox"/>	<input type="checkbox"/>
Blind or disabled* .....	<input type="checkbox"/>	<input type="checkbox"/>
Unemployment compensation .....	<input type="checkbox"/>	<input type="checkbox"/>

(must be 50% of AGI.)

**For tax years beginning with 1998****number of children claimed as an exemption**

Ages 6 and under ..... \$600 ☐

Ages 7 - 12 ..... \$300 ☐

44. Exemptions claimed on **this return**.

	You	Spouse
Federal exemption for self .....	<input type="checkbox"/>	<input type="checkbox"/>
Age 65 or older .....	<input type="checkbox"/>	<input type="checkbox"/>
Deaf .....	<input type="checkbox"/>	<input type="checkbox"/>
Blind or disabled* .....	<input type="checkbox"/>	<input type="checkbox"/>
Unemployment compensation .....	<input type="checkbox"/>	<input type="checkbox"/>

(must be 50% of AGI.)

**For tax years beginning with 1998****number of children claimed as an exemption**

Ages 6 and under ..... \$600 ☐

Ages 7 - 12 ..... \$300 ☐

\*applies to people who are hemiplegic, paraplegic, quadriplegic or classified as totally and permanently disabled under Social Security guidelines.

## 45. List all your dependents and answer all questions for each dependent (E-H answer 'yes' or 'no'). Attach separate sheet if necessary.

A Name	B Social Security Number	C Relationship	D Age	E Did the dependent file a federal return and claim exemption for self?	F Did you provide more than half the dependent's support?	G Did the dependent live with you more than 6 months during the year?	H Was this dependent claimed on your original return?

## 46. Explain change in number of dependents.

**EXPLANATIONS of CHANGES**

## 47. Explain changes to income, deductions and credits. Show computations in detail and attach applicable schedules.

**DECLARATIONS - Sign below. If filing jointly, both husband and wife must sign.**

*I declare, under penalty of perjury, that the information in this return, and attachments is true and complete to the best of my knowledge.*

☐ *I authorize Treasury to discuss my return and attachments with my preparer.*

☐ *Do not discuss my return with my preparer.*

*I declare, under penalty of perjury, that this return is based on all information of which I have knowledge.*

Preparer's Signature, Address, Phone and ID No.

Filer's Signature

Date

Spouse's Signature

Date

**For forms, call 1-800-FORM-2-ME (367-6263).**

**For additional information, call 1-800-487-7000.**

**Deaf, hearing or speech impaired persons call 517-373-9419 (TTY).**

**Mailing Instructions****Refund or Credit:**

Mail your return to:

**Michigan Department of Treasury  
Lansing, MI 48956**

**Pay:**

See the instructions for line 41 for check writing information.

Mail check and return to: **Michigan Department of Treasury  
Lansing, MI 48929**

# INSTRUCTIONS FOR THE AMENDED MICHIGAN INDIVIDUAL INCOME TAX RETURN (form MI-1040X)

## GENERAL INSTRUCTIONS

### Purpose of Form

Use this form to correct income tax returns, credit claims and schedules.

### To Amend Credit Claims

If you are correcting a credit claim originally filed on a *Michigan Homestead Property Tax Credit Claim* (MI-1040CR), a *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2), a *Farmland Preservation Tax Credit Claim* (MI-1040CR-5), or *Michigan Home Heating Credit Claim* (MI-1040CR-7), file an MI-1040X and attach the corrected credit claim.

**Important note for MI-1040CR-7 filers.** For tax years 1995 and after, do not file an MI-1040X when correcting an MI-1040CR-7. File an MI-1040CR-7 for the appropriate year and write "Amended" at the top. Beginning with tax year 1996, an original MI-1040CR-7, or an amended claim requesting an additional refund will not be accepted after September 30, following the year of the claim. The deadline for 1996 is September 30, 1997; for 1997, September 30, 1998, and September 30, 1999 for 1998.

### To Amend Schedules

If the change on your income tax return is the result of a change to a schedule, attach a copy of the corrected schedule to your MI-1040X. This applies to federal schedules as well as Michigan schedules. Michigan schedules include: *Michigan MI-1040 Schedule 1, Michigan Non Resident and Part Year Resident* (Schedule NR), *Michigan Tuition and Fees Credit* (Schedule CT), *Adjustments of Capital Gains and Losses* (MI-1040D), *Adjustments of Gains and Losses From Sales of Business Property* (MI-4797).

### Information on Income and Deductions

If you have questions about what income is taxable or what is deductible, see the instructions for the return (and related schedules and forms) for the year you are amending. If you need forms, call 1-800-FORM-2-ME (367-6263). If you need help, call 1-800-487-7000.

### When to File

File form MI-1040X only after you have filed your original return or claim. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. For example, if you wish to amend a 1994 return, your MI-1040X must be postmarked by April 15, 1999.

### Interest and Penalty

If your amended return results in tax due, include interest with your payment. Interest is 1 percent above the prime

rate which is adjusted on July 1 and January 1. For information on interest rates call 1-800-487-7000. Penalty, if applicable, is 10 percent of the tax due (minimum \$10).

### ROUNDING DOLLAR AMOUNTS

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do not enter cents.

### LINE-BY-LINE INSTRUCTIONS

Lines not listed are explained on the form.

**Lines 10 and 11:** Enter the number of federal exemptions and Michigan special exemptions claimed on your original return and claimed on this return. If you are changing the number of exemptions or exemption allowance you claimed on your original return, complete lines 43-46 on the back of the form.

Review the instruction booklet for the year that you are amending if you need definitions or more information.

**Lines 12 - 36:** Enter an explanation of changes to these lines on line 47 on the back of the form.

**Column A:** Enter the amounts shown on your original return or as adjusted due to an examination of your original return.

For example, John Smith filed his 1994 income tax return reporting an adjusted gross income of \$16,500 consisting of interest, dividends and rental income. Treasury examined his return and increased his adjusted gross income to \$17,200 after it was established that he had overlooked dividend income of \$700. Mr. Smith must now amend his 1994 return to report a \$900 casualty loss of rental equipment. He enters \$17,200 on line 12 in column A, \$900 in column B and \$16,300 in column C.

**Column C:** Report the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

**Line 12:** If you are correcting the amount of wages or other employee compensation, attach the state copy of additional or corrected W-2 forms.

**Line 17:** Enter the exemption allowance based on the number of exemptions claimed on lines 10 and 11. Please note the exemption allowances below.

<u>Year</u>	<u>Standard Exemption</u>	<u>Special Exemption</u>
1994	\$ 2,100	\$ 900
1995	\$ 2,400	\$ 900
1996	\$ 2,400	\$ 900
1997	\$ 2,500	\$ 900
1998	\$ 2,800	\$ 900

Filers who can be claimed as a dependent on someone else's return follow special rules. Refer to the instructions for the year being amended.

**Line 19:** Your taxable income must be multiplied by the rate in effect for the year you are amending. The following rates are applicable:

<u>Year</u>	<u>Tax Rate</u>
1994	4.47%
1995	4.4%
1996	4.4%
1997	4.4%
1998	4.4%

If you are amending a return for a year before 1994, contact Treasury for the correct rate.

**Lines 22 - 31:** Enter changes in your nonrefundable credits. See instructions for the years you are amending to determine the amount of your credit.

**Lines 32 - 34:** Enter changes in your homestead property tax, farmland preservation, or home heating credits. You must attach the appropriate amended claim form (MI-1040CR, CR-2, CR-5 or CR-7).

**Line 35:** Enter the tax withheld by your employer. A corrected W-2 must be submitted if you are claiming an increase in tax withheld.

If you are claiming a repayment credit for tax paid on income reported in a previous year, add the amount of the credit to the Michigan tax withheld. Write the words "Claim of Right/Repayments" next to line 35.

**Line 36:** Enter total Michigan estimated tax payments, amounts credited forward from prior years, and any payment made with requests for extension.

**Line 37:** Enter the amount paid with your original return, and any additional tax paid after you filed your original return. Do not include interest or penalty payments.

**Line 39:** Enter the amount of refund you received (or expect to receive) from your original return. If you received more than one refund from the original return, include the total amount of refunds on this line. Do not include interest received on your refunds.

**Line 41:** Enter balance due if line 31 (column C) is greater than line 40. **If line 40 is a negative amount add it to line 31 to compute total tax due.** Include interest with your payment. (See "Interest and Penalty" on the previous page.) Make checks payable to "State of Michigan" and write your Social Security number, the tax year(s) and the words "amended income tax" on the front of the check. Payment is not required if the tax due is less than \$1.

Mail your return and payment to:

**Michigan Department of Treasury  
Lansing, MI 48929**

**Line 42:** Enter refund amount if line 31 (column C) is less than line 40. If you are entitled to a refund larger than the amount claimed on your original return, enter only the additional refund due.

Mail your return to:

**Michigan Department of Treasury  
Lansing, MI 48956**

## Exemptions

Complete lines 43-46 if you are changing the number of exemptions or exemption allowance you originally claimed. On line 43, check the boxes to indicate the exemptions you originally claimed. On line 44, check the boxes to indicate the exemptions you wish to claim on this amended return. Use the instructions below.

**Federal exemption for self:** This is the exemption that you are allowed to claim on your U.S. 1040 return. If you claimed a federal exemption for yourself, check the box under "you." If you are married filing jointly and claimed a federal exemption for your spouse, check the box under "spouse."

**Age 65 or older:** This special exemption is for individuals who reached age 65 before December 31 of the year you are amending. You are considered age 65 the day before your 65th birthday. If you claim this exemption, you may not claim an exemption as a totally and permanently disabled person.

**Deaf:** You qualify for this exemption if the primary way you or your spouse receive messages is through a sense other than hearing, for example: lip reading or sign language.

**Blind or disabled:** You qualify for this exemption if, on December 31 of the year you are amending, you or your spouse is blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled. Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less. Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. If you are age 65 or older, you may not claim an exemption as totally and permanently disabled.

**Unemployment compensation:** Check this box if 50 percent or more of your combined adjusted gross income on line 12 (column C) is from unemployment compensation.

**Child Care Deduction:** Beginning with tax year 1998 deduct \$600 for each child 6 years of age and under, and \$300 for each child between 7 and 12, whom you can claim as an exemption.

**Line 47:** Enter the line reference from page 1 for each line where a change is reported and give a detailed explanation of the reasons for the change. If you do not give an explanation, the processing of your return may be delayed.